

HB2263



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB2263

Introduced 2/18/2009, by Rep. Keith Farnham - Charles E. Jefferson

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Authorizes a credit to eligible elderly caregivers of 20% of the total amount expended for qualified caregiving expenses. Defines terms. Effective immediately.

LRB096 08412 RCE 18525 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Elderly caregiver tax credit.

8 (a) For each tax year beginning on or after January 1,
9 2010, an individual taxpayer who is an eligible elderly
10 caregiver is entitled to a credit against tax imposed by
11 subsections (a) and (b) of Section 201 in an amount equal to
12 20% of the total amount expended for qualified caregiving
13 expenses in the tax year for which the credit is claimed.

14 (b) The tax credit may not exceed the taxpayer's liability.
15 If the amount of the tax credit exceeds the tax liability for
16 the year, the excess may be carried forward and applied to the
17 tax liability of the taxable year following the excess credit
18 year.

19 (c) The eligible elderly caregiver claiming a credit under
20 this Section shall retain any required physician certification
21 of disability and other information that the Department may
22 require and shall make that certification and other required
23 information available to the Department upon request.

1 (d) As used in this Section:

2 (1) "Eligible elderly caregiver" means an individual
3 who:

4 (A) cares for an elderly person, age 60 or older,
5 who: is related by blood, marriage, or adoption; is
6 unable to attend to his or her daily needs without the
7 assistance or regular supervision of a caregiver due to
8 mental or physical impairment, as certified by a
9 physician licensed to practice medicine in all of its
10 branches under the Medical Practice Act of 1987; under
11 no circumstances, is able or allowed to operate a motor
12 vehicle; and does not receive funding or services
13 through Medicaid or social services block grant
14 funding;

15 (B) lives in the same residence as the elderly
16 person meeting the requirements described in item (A)
17 for an aggregate of more than 6 months during the tax
18 year; and

19 (C) does not receive monetary compensation for
20 providing care for the elderly person meeting the
21 requirements of item (A).

22 (2) "Qualified caregiving expenses" means payments by
23 the eligible elderly caregiver for home health services,
24 personal care services, personal care attendant services,
25 and health care equipment and supplies that have been
26 determined to be medically necessary by a physician and

1 that are:

2 (A) provided to the elderly person; and

3 (B) purchased or obtained from an organization or

4 individual not related to the eligible elderly

5 caregiver or the elderly person.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.